

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32**

County: **HAMILTON**

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$490,500

Equalized Assessed Valuation:

\$1,885,977

Population:

525

Employees:

Full Time:

3

Part Time:

1

Salaries Paid:

\$82,236

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$184,880 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$352 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$137,637 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$155,082 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$262 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$295 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$17,445 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 105.89% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$164,220 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$313 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$95,386 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$196,117 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$374 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$614,079 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$461,549 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$1,170 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$879 | \$1,050 | \$181 |
| Operating Income (loss): | \$152,530 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 75.41% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$348,054 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$663 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: **089/015/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$133,900**

Equalized Assessed Valuation: **\$4,362,438**

Population: **489**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$22,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$326,657 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$668 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$155,327 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$144,166 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$318 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$295 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$11,161 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 234.33% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$337,818 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$691 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$5,808 | \$2,155 | \$ |
| Total Unreserved Funds: | \$332,010 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$279,356 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$571 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$482,960 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$988 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$100,623 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$73,568 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$206 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$150 | \$1,050 | \$181 |
| Operating Income (loss): | \$27,055 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 693.26% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$510,015 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,043 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30**

County: **HANCOCK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$503,371

Equalized Assessed Valuation:

\$6,177,570

Population:

1,050

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$101,185

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$903,994 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$861 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$270,320 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$208,720 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$257 | \$669 | \$527 |
| Per Capita Expenditures: | \$199 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$61,600 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 462.63% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$965,594 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$920 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$186,358 | \$31,293 | \$ |
| Total Unreserved Funds: | \$779,236 | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$ | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$57,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$54 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$1,555,857 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,482 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$206,166 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$264,056 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$196 | \$426 | \$271 |
| Per Capita Expenditures: | \$251 | \$391 | \$258 |
| Operating Income (loss): | -\$57,890 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 567.29% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,497,967 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,427 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Dalton City Village

Unit Code: 070/020/32

County: MOULTRIE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$899,400

Equalized Assessed Valuation:

\$4,491,436

Population:

600

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$72,700

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$108,042 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$180 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$154,771 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$159,626 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$258 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$266 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$4,855 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 64.64% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$103,187 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$172 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$103,187 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$150,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$250 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$223,525 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$373 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$163,860 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$191,673 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$273 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$319 | \$1,050 | \$181 |
| Operating Income (loss): | -\$27,813 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 102.11% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$195,712 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$326 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32**

County: **BUREAU**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$701,099

Equalized Assessed Valuation:

\$5,241,770

Population:

717

Employees:

Full Time:

Part Time:

22

Salaries Paid:

\$26,914

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$252,228 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$352 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$345,767 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$194,784 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$482 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$272 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$150,983 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 207.00% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$403,211 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$562 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$165,493 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$237,718 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$307,678 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$429 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$141,161 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$152,759 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$197 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$213 | \$1,050 | \$181 |
| Operating Income (loss): | -\$11,598 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 193.82% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$296,080 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$413 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32**

County: **CLINTON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$138,800

Equalized Assessed Valuation:

\$5,192,532

Population:

425

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$8,773

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$189,703 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$446 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$81,097 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$38,915 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$191 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$92 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$42,182 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 595.88% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$231,885 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$546 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$231,885 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$990,103 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,330 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$109,592 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$123,275 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$258 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$290 | \$1,050 | \$181 |
| Operating Income (loss): | -\$13,683 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 792.07% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$976,420 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,297 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32**

County: **LASALLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,700

Equalized Assessed Valuation:

\$847,598

Population:

171

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$4,904

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$74,428 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$435 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$41,987 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$25,657 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$246 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$150 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$16,330 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 353.74% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$90,758 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$531 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$68,352 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$230,280

Equalized Assessed Valuation:

\$4,283,244

Population:

550

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$26,222

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$434,169 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$789 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$142,989 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$119,302 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$260 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$217 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$23,687 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 383.78% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$457,856 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$832 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$12,851 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$193,543 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$593,079 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,078 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$42,731 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$51,394 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$78 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$93 | \$1,050 | \$181 |
| Operating Income (loss): | -\$8,663 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1137.13% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$584,416 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,063 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$623,920

Equalized Assessed Valuation:

\$13,004,656

Population:

1,183

Employees:

Full Time:

2

Part Time:

24

Salaries Paid:

\$188,736

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$308,087 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$260 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$317,292 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$374,101 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$268 | \$669 | \$527 |
| Per Capita Expenditures: | \$316 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$56,809 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 67.17% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$251,278 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$212 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$251,278 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$ | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,019,858 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$862 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$259,486 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$262,604 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$219 | \$426 | \$271 |
| Per Capita Expenditures: | \$222 | \$391 | \$258 |
| Operating Income (loss): | -\$3,118 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 387.18% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,016,740 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$859 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Danville City**

Unit Code: **092/030/30**

County: **VERMILION**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,366,519

Equalized Assessed Valuation:

\$317,902,338

Population:

39,127

Employees:

Full Time:

254

Part Time:

10

Salaries Paid:

\$12,620,569

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$5,434,880 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$139 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$27,729,233 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$25,674,955 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$709 | \$841 | \$792 |
| Per Capita Expenditures: | \$656 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$2,054,278 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 29.71% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$7,628,012 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$195 | \$419 | \$355 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$3,425,213 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$4,771,115 | \$9,048,679 | \$11,231,603 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$11,452,560 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$293 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 2.69% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$337,201 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$9 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$3,229,714 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$2,193,759 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$83 | \$295 | \$242 |
| Per Capita Expenditures: | \$56 | \$264 | \$228 |
| Operating Income (loss): | \$1,035,955 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 59.49% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$1,304,964 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$33 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,229,166

Equalized Assessed Valuation:

\$829,582,980

Population:

22,860

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$3,946,896 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$173 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$12,050,065 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$11,195,703 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$527 | \$669 | \$527 |
| Per Capita Expenditures: | \$490 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$854,362 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 43.78% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$4,901,621 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$214 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$574,455 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$4,746,450 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,035,033 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$45 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.08% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$5,221,588 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$228 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$3,293,640 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$3,162,996 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$144 | \$426 | \$271 |
| Per Capita Expenditures: | \$138 | \$391 | \$258 |
| Operating Income (loss): | \$130,644 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 192.61% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$6,092,206 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$267 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32**

County: **STEPHENSON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$605,840

Equalized Assessed Valuation:

\$2,772,450

Population:

700

Employees:

Full Time:

1

Part Time:

16

Salaries Paid:

\$55,229

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$582,983 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$833 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$530,026 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$325,815 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$757 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$465 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$204,211 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 241.60% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$787,167 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,125 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$152,788 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$637,037 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$434,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$620 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$488,378 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$698 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$133,394 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$105,523 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$191 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$151 | \$1,050 | \$181 |
| Operating Income (loss): | \$27,871 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 489.25% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$516,276 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$738 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32**

County: **OGLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,290,430

Equalized Assessed Valuation:

\$25,476,756

Population:

1,848

Employees:

Full Time:

4

Part Time:

10

Salaries Paid:

\$176,557

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$2,364,341 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$1,279 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$385,028 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$767,932 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$208 | \$669 | \$527 |
| Per Capita Expenditures: | \$416 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$382,904 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 474.42% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,643,252 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$1,971 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$38,497 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$3,604,755 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$9,375,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$5,073 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | -\$1,232,715 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | -\$667 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$3,115,587 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$930,965 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$1,686 | \$426 | \$271 |
| Per Capita Expenditures: | \$504 | \$391 | \$258 |
| Operating Income (loss): | \$2,184,622 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | -76.26% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | -\$709,908 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | -\$384 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **SANGAMON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$206,900**

Equalized Assessed Valuation: **\$4,132,895**

Population: **454**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$103,817**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$110,520 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$243 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$150,577 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$116,287 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$332 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$256 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$34,290 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 131.12% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$152,481 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$336 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$20,000 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$116,746 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$242,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$533 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$515,106 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,135 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$259,347 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$272,306 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$571 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$600 | \$1,050 | \$181 |
| Operating Income (loss): | -\$12,959 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 188.93% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$514,476 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,133 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: De Pue Village

Unit Code: 006/035/32

County: BUREAU

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,791,225

Equalized Assessed Valuation:

\$7,651,381

Population:

1,850

Employees:

Full Time:

6

Part Time:

5

Salaries Paid:

\$271,091

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$293,626 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$159 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$700,055 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$710,345 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$378 | \$669 | \$527 |
| Per Capita Expenditures: | \$384 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$10,290 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 39.81% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$282,821 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$153 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$30,294 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$282,821 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$818,914 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$443 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.45% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$349,260 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$189 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$396,212 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$475,945 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$214 | \$426 | \$271 |
| Per Capita Expenditures: | \$257 | \$391 | \$258 |
| Operating Income (loss): | -\$79,733 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 53.97% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$256,890 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$139 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$826,775**

Equalized Assessed Valuation: **\$8,099,301**

Population: **1,632**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$252,222**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$322,315 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$197 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$552,164 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$518,133 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$338 | \$669 | \$527 |
| Per Capita Expenditures: | \$317 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$34,031 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 68.78% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$356,346 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$218 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$95,514 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$237,584 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$260,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$159 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 1.48% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$2,008,479 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,231 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$432,912 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$381,828 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$265 | \$426 | \$271 |
| Per Capita Expenditures: | \$234 | \$391 | \$258 |
| Operating Income (loss): | \$51,084 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 538.05% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$2,054,438 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,259 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Decatur City**

Unit Code: **055/020/30**

County: **MACON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$127,165,091

Equalized Assessed Valuation:

\$794,049,821

Population:

81,860

Employees:

Full Time:

575

Part Time:

45

Salaries Paid:

\$26,864,676

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$17,240,255 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$211 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$53,711,216 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$56,150,104 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$656 | \$841 | \$792 |
| Per Capita Expenditures: | \$686 | \$791 | \$764 |
| Revenues over (under) Expenditures: | -\$2,438,888 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 30.85% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$17,320,499 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$212 | \$419 | \$355 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$3,979,821 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | -\$22,243,869 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$61,977,777 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$757 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 5.78% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$100,377,459 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,226 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$19,556,796 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$20,299,715 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$239 | \$295 | \$242 |
| Per Capita Expenditures: | \$248 | \$264 | \$228 |
| Operating Income (loss): | -\$742,919 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 449.56% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$91,260,354 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$1,115 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,354,690

Equalized Assessed Valuation:

\$5,031,325

Population:

605

Employees:

Full Time:

2

Part Time:

14

Salaries Paid:

\$154,269

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$459,526 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$760 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$959,807 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$356,332 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$1,586 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$589 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$603,475 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 282.35% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$1,006,116 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,663 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$191,861 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$585,541 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$968 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$513,320 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$848 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$151,699 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$203,610 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$251 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$337 | \$1,050 | \$181 |
| Operating Income (loss): | -\$51,911 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 234.91% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$478,294 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$791 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$37,590

Equalized Assessed Valuation:

\$384,544

Population:

48

Employees:

Full Time:

8

Part Time:

Salaries Paid:

\$1,918

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$30,488 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$635 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$11,343 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$8,262 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$236 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$172 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$3,081 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 406.31% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$33,569 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$699 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$33,570 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,988,097

Equalized Assessed Valuation:

\$219,522,118

Population:

3,102

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$106,259

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$2,264,222 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$730 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$4,157,159 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$3,117,652 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,340 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,005 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,039,507 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 105.97% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,303,729 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$1,065 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$580,541 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$3,075,917 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,565,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$505 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$28,766 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$9 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$259,405 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$207,906 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$84 | \$426 | \$271 |
| Per Capita Expenditures: | \$67 | \$391 | \$258 |
| Operating Income (loss): | \$51,499 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 38.61% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$80,265 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$26 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$58,389,119

Equalized Assessed Valuation:

\$1,245,632,882

Population:

18,420

Employees:

Full Time:

107

Part Time:

20

Salaries Paid:

\$8,332,648

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$18,976,832 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$1,030 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$15,186,896 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$12,642,086 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$824 | \$669 | \$527 |
| Per Capita Expenditures: | \$686 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$2,544,810 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 174.68% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$22,082,871 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$1,199 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$6,634,566 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$24,431,788 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$10,980,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$596 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.88% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$18,018,101 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$978 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$8,379,302 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$8,230,498 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$455 | \$426 | \$271 |
| Per Capita Expenditures: | \$447 | \$391 | \$258 |
| Operating Income (loss): | \$148,804 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 229.75% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$18,909,491 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,027 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30**

County: **DEKALB**

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$51,202,117

Equalized Assessed Valuation:

\$578,086,278

Population:

45,003

Employees:

Full Time:

226

Part Time:

52

Salaries Paid:

\$19,885,686

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 06:

Amounts

\$4,414,259

Averages

\$18,887,401

Medians

\$15,655,968

Per Capita Beginning Fund Balance:

\$98

\$390

\$316

Revenue Collected During FY 06:

\$30,922,503

\$44,254,695

\$32,029,453

Expenditures During FY 06:

\$27,582,136

\$41,394,535

\$29,125,885

Per Capita Revenue:

\$687

\$841

\$792

Per Capita Expenditures:

\$613

\$791

\$764

Revenues over (under) Expenditures:

\$3,340,367

\$2,860,160

\$2,182,550

Ratio of Fund Balance to Expenditures:

22.37%

54.80%

47.90%

Ending Fund Balance for FY 06:

\$6,171,112

\$20,438,739

\$16,026,546

Per Capita Ending Fund Balance:

\$137

\$419

\$355

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$3,088

\$

Total Unreserved Funds:

\$

\$99,217

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$3,295,898

\$10,529,103

\$5,474,307

Total Unrestricted Net Assets:

-\$12,063,288

\$9,048,679

\$11,231,603

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$44,528,586 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$989 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 3.76% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$38,326,047 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$852 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$6,767,685 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$6,579,467 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$150 | \$295 | \$242 |
| Per Capita Expenditures: | \$146 | \$264 | \$228 |
| Operating Income (loss): | \$188,218 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 594.48% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$39,113,328 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$869 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Deland Village

Unit Code: 074/030/32

County: PIATT

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$393,826

Equalized Assessed Valuation:

\$3,349,275

Population:

458

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$41,942

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$256,489 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$560 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$111,176 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$126,995 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$243 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$277 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$15,819 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 196.22% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$249,190 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$544 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$249,190 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$86,880 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$190 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$342,608 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$748 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$73,638 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$68,046 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$161 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$149 | \$1,050 | \$181 |
| Operating Income (loss): | \$5,592 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 511.71% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$348,200 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$760 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Delavan City**

Unit Code: **090/025/30**

County: **TAZEWELL**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,325,100

Equalized Assessed Valuation:

\$14,627,448

Population:

1,825

Employees:

Full Time:

6

Part Time:

11

Salaries Paid:

\$270,859

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$203,329 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$111 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$613,800 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$585,397 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$336 | \$669 | \$527 |
| Per Capita Expenditures: | \$321 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$28,403 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 30.02% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$175,726 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$96 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$174,267 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$2,170 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$ | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$308,970 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$169 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$285,797 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$230,133 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$157 | \$426 | \$271 |
| Per Capita Expenditures: | \$126 | \$391 | \$258 |
| Operating Income (loss): | \$55,664 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 160.62% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$369,640 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$203 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$123,617,882**

Equalized Assessed Valuation: **\$2,099,449,704**

Population: **56,945**

Employees:

Full Time: **417**

Part Time: **65**

Salaries Paid: **\$34,438,661**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$15,564,638 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$273 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$57,041,256 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$61,516,296 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$1,002 | \$841 | \$792 |
| Per Capita Expenditures: | \$1,080 | \$791 | \$764 |
| Revenues over (under) Expenditures: | -\$4,475,040 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 19.34% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$11,897,498 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$209 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$6,316,494 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$9,922,951 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$99,955,538 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$1,755 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 4.57% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$37,379,307 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$656 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$14,565,179 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$14,843,262 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$256 | \$295 | \$242 |
| Per Capita Expenditures: | \$261 | \$264 | \$228 |
| Operating Income (loss): | -\$278,083 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 250.26% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$37,147,033 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$652 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dewitt Village**

Unit Code: **020/015/32**

County: **DEWITT**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$47,700

Equalized Assessed Valuation:

\$1,727,578

Population:

122

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$12,387

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$49,357 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$405 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$49,835 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$32,503 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$408 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$266 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$17,332 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 205.18% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$66,689 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$547 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$3,917 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$59,772 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$106,395 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$872 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$170,088 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,394 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$37,528 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$47,330 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$308 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$388 | \$1,050 | \$181 |
| Operating Income (loss): | -\$9,802 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 338.66% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$160,286 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,314 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,297,200

Equalized Assessed Valuation:

\$34,508,541

Population:

1,396

Employees:

Full Time:

6

Part Time:

14

Salaries Paid:

\$229,350

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$654,984 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$469 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$631,109 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$648,139 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$452 | \$669 | \$527 |
| Per Capita Expenditures: | \$464 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$17,030 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 98.43% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$637,954 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$457 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$4,999 | \$31,293 | \$ |
| Total Unreserved Funds: | \$632,955 | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$ | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$255,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$183 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$693,180 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$497 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,028,260 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$768,877 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$737 | \$426 | \$271 |
| Per Capita Expenditures: | \$551 | \$391 | \$258 |
| Operating Income (loss): | \$259,383 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 123.89% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$952,563 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$682 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32

County: EFFINGHAM

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,742,600

Equalized Assessed Valuation:

\$3,748,930

Population:

591

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$116,140

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$1,439,808 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$2,436 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$437,333 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$332,747 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$740 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$563 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$104,586 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 464.13% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$1,544,394 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$2,613 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$288,700 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$273,840 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$463 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$640,547 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,084 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$123,613 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$143,672 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$209 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$243 | \$1,050 | \$181 |
| Operating Income (loss): | -\$20,059 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 431.88% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$620,488 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,050 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Divernon Village**

Unit Code: **083/045/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,791,500

Equalized Assessed Valuation:

\$11,661,120

Population:

1,201

Employees:

Full Time:

5

Part Time:

21

Salaries Paid:

\$242,809

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$462,568 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$385 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$409,108 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$509,286 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$341 | \$669 | \$527 |
| Per Capita Expenditures: | \$424 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$100,178 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 86.16% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$438,789 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$365 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$438,789 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$343,785 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$286 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$1,843,680 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,535 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,074,907 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,120,078 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$895 | \$426 | \$271 |
| Per Capita Expenditures: | \$933 | \$391 | \$258 |
| Operating Income (loss): | -\$45,171 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 160.57% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,798,509 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,498 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32**

County: **JEFFERSON**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$92,650

Equalized Assessed Valuation:

\$3,249,182

Population:

500

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$7,491

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$83,520 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$167 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$88,983 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$91,382 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$178 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$183 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$2,399 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 88.77% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$81,121 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$162 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dixon City**

Unit Code: **052/025/30**

County: **LEE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$110,929,600

Equalized Assessed Valuation:

\$153,137,896

Population:

15,941

Employees:

Full Time:

95

Part Time:

145

Salaries Paid:

\$4,648,540

Blended Component Units

Number Submitted = 1

Water Department

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$7,207,843 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$452 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$10,056,575 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$7,780,111 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$631 | \$669 | \$527 |
| Per Capita Expenditures: | \$488 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$2,276,464 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 100.44% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$7,814,307 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$490 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$8,300,067 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$2,042,454 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$24,165,760 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,516 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 4.88% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$21,067,759 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,322 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$5,704,085 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$4,327,134 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$358 | \$426 | \$271 |
| Per Capita Expenditures: | \$271 | \$391 | \$258 |
| Operating Income (loss): | \$1,376,951 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 447.47% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$19,362,460 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,215 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32**

County: **UNION**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$725,450

Equalized Assessed Valuation:

\$2,948,266

Population:

800

Employees:

Full Time:

3

Part Time:

2

Salaries Paid:

\$125,315

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$232,239 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$290 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$244,242 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$311,801 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$305 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$390 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$67,559 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 52.82% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$164,680 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$206 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$71,118 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$93,562 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,514,521 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,893 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$235,152 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$246,338 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$294 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$308 | \$1,050 | \$181 |
| Operating Income (loss): | -\$11,186 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 610.27% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,503,335 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,879 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$638,125

Equalized Assessed Valuation:

\$703,784

Population:

243

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$23,593

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$68,432 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$282 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$56,397 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$63,804 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$232 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$263 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$7,407 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 100.74% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$64,278 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$265 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$64,278 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$541,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$2,226 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,567,441 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$6,450 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$138,183 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$176,292 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$569 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$725 | \$1,050 | \$181 |
| Operating Income (loss): | -\$38,109 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 865.65% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,526,079 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$6,280 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$265,450

Equalized Assessed Valuation:

\$1,833,898

Population:

351

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$14,621

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$183,026 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$521 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$58,940 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$44,778 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$168 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$128 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$14,162 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 440.37% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$197,188 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$562 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$197,188 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$31,101 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$89 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$37,277 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$39,902 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$106 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$114 | \$1,050 | \$181 |
| Operating Income (loss): | -\$2,625 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 71.36% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$28,476 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$81 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2006**

Accounting Method: **Combination**

Appropriation or Budget: **\$117,300**

Equalized Assessed Valuation: **\$883,434**

Population: **150**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$9,983**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$117,813 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$785 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$29,235 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$19,488 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$195 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$130 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$9,747 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 654.56% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$127,560 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$850 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$3,431 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$124,129 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$154,485 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,030 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$85,348 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$80,214 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$569 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$535 | \$1,050 | \$181 |
| Operating Income (loss): | \$5,134 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 198.99% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$159,619 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,064 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32**

County: **BUREAU**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,500

Equalized Assessed Valuation:

\$1,098,180

Population:

172

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$108,086 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$628 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$48,071 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$53,875 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$279 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$313 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$5,804 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 138.02% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$74,356 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$432 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$11,642 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$62,714 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$140,349 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$816 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$15,925 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$27,467 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$93 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$160 | \$1,050 | \$181 |
| Operating Income (loss): | -\$11,542 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 487.13% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$133,800 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$778 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Dowell Village

Unit Code: 039/030/32

County: JACKSON

Fiscal Year End:

6/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$677,325

Equalized Assessed Valuation:

\$1,081,704

Population:

515

Employees:

Full Time:

4

Part Time:

1

Salaries Paid:

\$93,829

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$257,866 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$501 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$183,237 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$150,903 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$356 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$293 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$32,334 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 167.37% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$252,561 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$490 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$253,073 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$102,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$198 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$480,783 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$934 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$660,074 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$920,349 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$1,282 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$1,787 | \$1,050 | \$181 |
| Operating Income (loss): | -\$260,275 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 28.05% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$258,159 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$501 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$78,362,884

Equalized Assessed Valuation:

\$2,057,634,957

Population:

50,995

Employees:

Full Time:

360

Part Time:

75

Salaries Paid:

\$31,617,304

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$13,114,983 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$257 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$45,811,569 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$39,461,735 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$898 | \$841 | \$792 |
| Per Capita Expenditures: | \$774 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$6,349,834 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 47.03% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$18,560,042 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$364 | \$419 | \$355 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$3,697,419 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$15,821,622 | \$9,048,679 | \$11,231,603 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$50,526,332 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$991 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 2.22% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$30,693,660 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$602 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$9,911,650 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$9,360,308 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$194 | \$295 | \$242 |
| Per Capita Expenditures: | \$184 | \$264 | \$228 |
| Operating Income (loss): | \$551,342 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 332.19% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$31,094,160 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$610 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,752,786

Equalized Assessed Valuation:

\$14,683,556

Population:

776

Employees:

Full Time:

1

Part Time:

24

Salaries Paid:

\$104,803

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$215,054 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$277 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$427,981 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$611,713 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$552 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$788 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$183,732 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 33.18% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$202,970 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$262 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$121,732 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$108,766 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$381,822 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$492 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | -\$48,456 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | -\$62 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$128,148 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$168,422 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$165 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$217 | \$1,050 | \$181 |
| Operating Income (loss): | -\$40,274 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 28.05% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$47,234 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$61 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32**

County: **WASHINGTON**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$95,935

Equalized Assessed Valuation:

\$1,273,210

Population:

225

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$16,317

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$22,180 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$99 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$67,738 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$52,287 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$301 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$232 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$15,451 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 71.97% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$37,631 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$167 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$57,599 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$165,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$733 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$909,773 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$4,043 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$77,305 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$107,050 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$344 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$476 | \$1,050 | \$181 |
| Operating Income (loss): | -\$29,745 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 822.07% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$880,028 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$3,911 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **PERRY**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,609,813**

Equalized Assessed Valuation: **\$35,621,861**

Population: **6,648**

Employees:

Full Time: **41**

Part Time: **40**

Salaries Paid: **\$1,863,347**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$5,063,570 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$762 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$4,048,310 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$3,738,785 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$609 | \$669 | \$527 |
| Per Capita Expenditures: | \$562 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$309,525 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 143.71% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$5,373,095 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$808 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,942,660 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$378,756 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$6,041,792 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$909 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$2,775,126 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$417 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,825,506 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,704,947 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$275 | \$426 | \$271 |
| Per Capita Expenditures: | \$256 | \$391 | \$258 |
| Operating Income (loss): | \$120,559 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 170.24% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$2,902,464 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$437 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32**

County: **FULTON**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$64,300

Equalized Assessed Valuation:

\$1,858,155

Population:

259

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$2,346

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$83,447 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$322 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$83,689 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$46,034 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$323 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$178 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$37,655 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 263.07% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$121,102 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$468 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$121,102 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$730,400**

Equalized Assessed Valuation: **\$20,376,140**

Population: **1,321**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$100,513**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$866,773 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$656 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$331,261 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$326,346 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$251 | \$669 | \$527 |
| Per Capita Expenditures: | \$247 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$4,915 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 267.11% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$871,688 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$660 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$871,688 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$ | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,255,893 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$951 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$373,519 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$203,413 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$283 | \$426 | \$271 |
| Per Capita Expenditures: | \$154 | \$391 | \$258 |
| Operating Income (loss): | \$170,106 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 701.04% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,425,999 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,079 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,821,208

Equalized Assessed Valuation:

\$40,507,488

Population:

4,007

Employees:

Full Time:

21

Part Time:

12

Salaries Paid:

\$1,045,608

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$449,082 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$112 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,625,833 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,713,501 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$406 | \$669 | \$527 |
| Per Capita Expenditures: | \$428 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$87,668 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 20.23% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$346,642 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$87 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$ | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$5,155,262 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,287 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 2.58% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$4,586,990 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,145 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$2,706,213 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$2,526,410 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$675 | \$426 | \$271 |
| Per Capita Expenditures: | \$630 | \$391 | \$258 |
| Operating Income (loss): | \$179,803 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 184.40% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$4,658,604 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,163 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32**

County: **WINNEBAGO**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,157,535

Equalized Assessed Valuation:

\$16,604,898

Population:

1,081

Employees:

Full Time:

4

Part Time:

10

Salaries Paid:

\$202,754

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$501,352 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$464 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$497,655 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$387,628 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$460 | \$669 | \$527 |
| Per Capita Expenditures: | \$359 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$110,027 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 157.72% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$611,379 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$566 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$593,637 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,489,783 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,378 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$712,763 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$659 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$710,021 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$284,059 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$657 | \$426 | \$271 |
| Per Capita Expenditures: | \$263 | \$391 | \$258 |
| Operating Income (loss): | \$425,962 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 400.88% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,138,725 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,053 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32**

County: **LIVINGSTON**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$13,383,385

Equalized Assessed Valuation:

\$65,895,458

Population:

4,361

Employees:

Full Time:

22

Part Time:

58

Salaries Paid:

\$1,085,536

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$946,960 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$217 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,015,697 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$3,017,328 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$692 | \$669 | \$527 |
| Per Capita Expenditures: | \$692 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$1,631 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 21.41% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$645,969 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$148 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,039,412 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$6,760,838 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,550 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$985,624 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$226 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,639,500 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,222,508 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$376 | \$426 | \$271 |
| Per Capita Expenditures: | \$280 | \$391 | \$258 |
| Operating Income (loss): | \$416,992 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 361.67% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$4,421,486 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,014 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$68,312

Equalized Assessed Valuation:

\$528,655

Population:

150

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$8,670

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$50,005 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$333 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$19,802 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$26,716 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$132 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$178 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$6,914 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 109.95% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$29,373 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$196 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$29,373 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$27,428 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$183 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$656,772 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$4,378 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$31,152 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$41,596 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$208 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$277 | \$1,050 | \$181 |
| Operating Income (loss): | -\$10,444 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1531.38% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$636,991 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$4,247 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30**

County: **LASALLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,815,097

Equalized Assessed Valuation:

\$19,287,314

Population:

1,778

Employees:

Full Time:

6

Part Time:

5

Salaries Paid:

\$313,646

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$440,749 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$248 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$873,896 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$808,513 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$492 | \$669 | \$527 |
| Per Capita Expenditures: | \$455 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$65,383 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 58.83% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$475,677 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$268 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$589,216 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$3,813,679 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$2,145 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.29% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$3,150,902 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,772 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$700,096 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$553,935 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$394 | \$426 | \$271 |
| Per Capita Expenditures: | \$312 | \$391 | \$258 |
| Operating Income (loss): | \$146,161 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 595.39% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$3,298,063 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,855 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Alton Village**

Unit Code: **057/030/32**

County: **MADISON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,371,000

Equalized Assessed Valuation:

\$81,991,285

Population:

6,830

Employees:

Full Time:

50

Part Time:

15

Salaries Paid:

\$2,775,832

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$6,934,353 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$1,015 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$4,461,575 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$4,589,064 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$653 | \$669 | \$527 |
| Per Capita Expenditures: | \$672 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$127,489 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 147.14% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$6,752,257 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$989 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$5,420,087 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$2,563,314 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$375 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 3.04% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$8,865,131 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,298 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,373,293 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,736,848 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$201 | \$426 | \$271 |
| Per Capita Expenditures: | \$254 | \$391 | \$258 |
| Operating Income (loss): | -\$363,555 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 492.63% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$8,556,183 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,253 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **East Brooklyn Village**

Unit Code: **032/035/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,740

Equalized Assessed Valuation:

\$1,604,240

Population:

121

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$5,490

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$97,705 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$807 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$26,354 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$30,135 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$218 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$249 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$3,781 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 311.68% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$93,924 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$776 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$4,527 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$89,398 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **East Cape Girardeau Village**

Unit Code: **002/012/32** County: **ALEXANDER**

Fiscal Year End: **6/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$105,000**

Equalized Assessed Valuation: **\$1,285,831**

Population: **437**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$15,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$137,226 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$314 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$62,339 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$58,063 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$143 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$133 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$4,276 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 240.26% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$139,502 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$319 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$59,582 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$80,083 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$332,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$760 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$809,949 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,853 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$30,055 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$53,216 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$69 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$122 | \$1,050 | \$181 |
| Operating Income (loss): | -\$23,161 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1482.24% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$788,788 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,805 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **East Carondelet Village**

Unit Code: **088/045/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$468,086

Equalized Assessed Valuation:

\$2,198,610

Population:

267

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$26,599

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$191,462 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$717 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$167,598 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$468,086 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$628 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$1,753 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$300,488 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 32.62% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$152,674 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$572 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$152,674 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$258,126 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$967 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$4,275,332

Equalized Assessed Valuation:

\$21,488,223

Population:

1,995

Employees:

Full Time:

13

Part Time:

6

Salaries Paid:

\$550,436

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$688,105 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$345 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,284,394 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,638,409 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$644 | \$669 | \$527 |
| Per Capita Expenditures: | \$821 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$354,015 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 25.52% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$418,156 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$210 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$961,054 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$14,203 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$559,954 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$281 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.85% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$209,026 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$105 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$515,369 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$256,792 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$258 | \$426 | \$271 |
| Per Capita Expenditures: | \$129 | \$391 | \$258 |
| Operating Income (loss): | \$258,577 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 127.26% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$326,798 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$164 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Dundee Village**

Unit Code: **045/030/32**

County: **KANE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,032,840

Equalized Assessed Valuation:

\$114,236,414

Population:

2,955

Employees:

Full Time:

33

Part Time:

37

Salaries Paid:

\$1,972,450

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$2,516,484 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$852 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$4,614,906 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$3,652,540 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,562 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,236 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$962,366 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 81.02% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$2,959,302 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$1,001 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,027,670 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$238,236 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$8,932,372 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$3,023 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$8,622,980 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,918 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,094,116 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,654,908 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$370 | \$426 | \$271 |
| Per Capita Expenditures: | \$560 | \$391 | \$258 |
| Operating Income (loss): | -\$560,792 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 508.92% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$8,422,188 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,850 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32**

County: **KNOX**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,064,210

Equalized Assessed Valuation:

\$7,804,113

Population:

799

Employees:

Full Time:

2

Part Time:

18

Salaries Paid:

\$84,212

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$146,780 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$184 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$282,875 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$262,181 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$354 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$328 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$20,694 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 66.10% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$173,292 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$217 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$5,191 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$168,101 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$519,344 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$650 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$1,343,807 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,682 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$171,654 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$186,138 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$215 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$233 | \$1,050 | \$181 |
| Operating Income (loss): | -\$14,484 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 713.69% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,328,455 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,663 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: East Gillespie Village

Unit Code: 056/045/32

County: MACOUPIN

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$61,525

Equalized Assessed Valuation:

\$1,990,221

Population:

234

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$8,163

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$416,266 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$1,779 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$50,399 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$26,270 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$215 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$112 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$24,129 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 1573.44% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$413,342 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,766 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$413,167 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$168,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$718 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 8.44% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$400,613 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,712 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$25,855 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$34,752 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$110 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$149 | \$1,050 | \$181 |
| Operating Income (loss): | -\$8,897 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1127.18% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$391,716 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,674 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Hazel Crest Village**

Unit Code: **016/160/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,173,142

Equalized Assessed Valuation:

\$25,998,008

Population:

1,607

Employees:

Full Time:

17

Part Time:

8

Salaries Paid:

\$919,330

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$222,553 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$138 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,923,229 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,864,132 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,197 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,160 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$59,097 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 45.95% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$856,657 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$533 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$464,616 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$593,598 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,353,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$842 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 4.80% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$3,711,890 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,310 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,194,879 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$744,584 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$744 | \$426 | \$271 |
| Per Capita Expenditures: | \$463 | \$391 | \$258 |
| Operating Income (loss): | \$450,295 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 558.99% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$4,162,185 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,590 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,148,530

Equalized Assessed Valuation:

\$234,598,943

Population:

21,431

Employees:

Full Time:

176

Part Time:

27

Salaries Paid:

\$8,669,661

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$4,181,222 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$195 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$15,499,285 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$14,792,860 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$723 | \$669 | \$527 |
| Per Capita Expenditures: | \$690 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$706,425 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 32.98% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$4,878,584 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$228 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,461,788 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,009,921 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$21,969,132 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,025 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 9.02% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$24,538,709 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,145 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$6,263,808 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$7,176,953 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$292 | \$426 | \$271 |
| Per Capita Expenditures: | \$335 | \$391 | \$258 |
| Operating Income (loss): | -\$913,145 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 334.16% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$23,982,398 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,119 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Peoria City**

Unit Code: **090/030/30**

County: **TAZEWELL**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$53,201,059

Equalized Assessed Valuation:

\$349,331,797

Population:

22,638

Employees:

Full Time:

178

Part Time:

42

Salaries Paid:

\$5,644,013

Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$13,276,582 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$586 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$28,229,401 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$26,639,418 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,247 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,177 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,589,983 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 61.78% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$16,459,137 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$727 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$14,321,136 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$21,050,047 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$61,234,003 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$2,705 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 10.16% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$35,894,021 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,586 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$7,183,977 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$8,368,536 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$317 | \$426 | \$271 |
| Per Capita Expenditures: | \$370 | \$391 | \$258 |
| Operating Income (loss): | -\$1,184,559 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 421.25% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$35,252,432 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,557 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Easton Village**

Unit Code: **060/015/32**

County: **MASON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$331,000

Equalized Assessed Valuation:

\$1,879,632

Population:

349

Employees:

Full Time:

2

Part Time:

16

Salaries Paid:

\$70,003

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$201,122 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$576 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$108,037 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$171,537 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$310 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$492 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$63,500 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 80.23% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$137,622 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$394 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$118,217 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$19,405 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$68,993 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$198 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$280,435 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$804 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$62,055 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$60,538 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$178 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$173 | \$1,050 | \$181 |
| Operating Income (loss): | \$1,517 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 465.74% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$281,952 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$808 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Eddyville Village

Unit Code: 076/010/32

County: POPE

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$31,600

Equalized Assessed Valuation:

\$612,736

Population:

120

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$5,593

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$177,922 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$1,483 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$44,018 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$32,385 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$367 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$270 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$11,633 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 539.92% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$174,852 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,457 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|----------|
| Total Restricted Net Assets: | \$38,980 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$95,796 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$132,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,100 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$676,803 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$5,640 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$21,576 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$43,225 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$180 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$360 | \$1,050 | \$181 |
| Operating Income (loss): | -\$21,649 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1557.33% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$673,154 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$5,610 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Edgewood Village**

Unit Code: **025/025/32**

County: **EFFINGHAM**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$548,200

Equalized Assessed Valuation:

\$2,183,201

Population:

527

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$62,801

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$132,464 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$251 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$155,247 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$127,988 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$295 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$243 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$27,259 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 126.26% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$161,601 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$307 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$40,136 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$121,465 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$305,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$579 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$567,960 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,078 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$128,673 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$165,401 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$244 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$314 | \$1,050 | \$181 |
| Operating Income (loss): | -\$36,728 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 325.04% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$537,614 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,020 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Edinburg Village**

Unit Code: **011/020/32**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,546,324

Equalized Assessed Valuation:

\$8,235,262

Population:

1,135

Employees:

Full Time:

7

Part Time:

21

Salaries Paid:

\$296,830

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$246,279 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$217 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$269,883 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$247,947 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$238 | \$669 | \$527 |
| Per Capita Expenditures: | \$218 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$21,936 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 108.17% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$268,215 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$236 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$268,215 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$63,187 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$56 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$2,743,706 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,417 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$957,945 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$966,102 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$844 | \$426 | \$271 |
| Per Capita Expenditures: | \$851 | \$391 | \$258 |
| Operating Income (loss): | -\$8,157 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 283.15% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$2,735,549 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,410 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Edwardsville City**

Unit Code: **057/035/30**

County: **MADISON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,193,983

Equalized Assessed Valuation:

\$437,044,362

Population:

21,491

Employees:

Full Time:

144

Part Time:

219

Salaries Paid:

\$7,805,203

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$7,017,457 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$327 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$17,551,746 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$14,731,873 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$817 | \$669 | \$527 |
| Per Capita Expenditures: | \$685 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$2,819,873 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 60.39% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$8,896,477 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$414 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$586,350 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$6,513,343 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$24,336,305 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,132 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 2.17% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$19,749,987 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$919 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$7,461,449 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$6,069,968 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$347 | \$426 | \$271 |
| Per Capita Expenditures: | \$282 | \$391 | \$258 |
| Operating Income (loss): | \$1,391,481 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 343.48% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$20,849,010 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$970 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Effingham City**

Unit Code: **025/030/30** County: **EFFINGHAM**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,252,350**

Equalized Assessed Valuation: **\$186,385,527**

Population: **12,834**

Employees:

Full Time: **119**

Part Time: **39**

Salaries Paid: **\$5,497,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$11,369,876 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$886 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$15,911,103 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$14,061,220 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,240 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,096 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,849,883 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 75.97% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$10,681,863 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$832 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$8,507,533 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,424,257 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$13,401,580 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,044 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.35% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$11,321,282 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$882 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$5,245,431 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$4,268,770 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$409 | \$426 | \$271 |
| Per Capita Expenditures: | \$333 | \$391 | \$258 |
| Operating Income (loss): | \$976,661 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 335.80% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$14,334,600 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,117 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **El Dara Village**

Unit Code: **075/025/32**

County: **PIKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$25,000

Equalized Assessed Valuation:

\$217,142

Population:

84

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$2,355

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$28,579 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$340 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$11,339 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$8,313 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$135 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$99 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$3,026 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 380.19% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$31,605 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$376 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$24,432 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **El Paso City**

Unit Code: **102/025/30**

County: **WOODFORD**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,206,281

Equalized Assessed Valuation:

\$39,208,768

Population:

2,695

Employees:

Full Time:

15

Part Time:

10

Salaries Paid:

\$820,205

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | -\$46,873 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | -\$17 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,670,941 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$953,165 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$620 | \$669 | \$527 |
| Per Capita Expenditures: | \$354 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$717,776 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 65.22% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$621,613 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$231 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$250,855 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$3,388,774 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,257 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$3,283,197 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,218 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$764,148 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$560,476 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$284 | \$426 | \$271 |
| Per Capita Expenditures: | \$208 | \$391 | \$258 |
| Operating Income (loss): | \$203,672 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 633.44% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$3,550,264 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,317 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32**

County: **KANE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,446,492

Equalized Assessed Valuation:

\$133,067,770

Population:

4,721

Employees:

Full Time:

23

Part Time:

40

Salaries Paid:

\$1,241,926

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$3,936,059 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$834 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,811,328 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$4,280,487 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$807 | \$669 | \$527 |
| Per Capita Expenditures: | \$907 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$469,159 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 90.38% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,868,760 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$819 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$3,955,124 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$ | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,160,123 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$246 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.31% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$7,361,585 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,559 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$3,884,128 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,581,391 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$823 | \$426 | \$271 |
| Per Capita Expenditures: | \$335 | \$391 | \$258 |
| Operating Income (loss): | \$2,302,737 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 611.19% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$9,665,317 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,047 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Eldorado City

Unit Code: 082/015/30

County: SALINE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,346,402

Equalized Assessed Valuation:

\$16,059,223

Population:

4,534

Employees:

Full Time:

26

Part Time:

3

Salaries Paid:

\$986,314

Blended Component Units

Number Submitted = 3

BOARD OF FIRE AND POLICE COMMISSION

Cemetery

ELDORADO FIREFIGHTERS

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$1,940,992 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$428 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,607,023 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,373,796 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$354 | \$669 | \$527 |
| Per Capita Expenditures: | \$303 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$233,227 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 139.29% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,913,591 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$422 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,913,591 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$972,018 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$214 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 4.48% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$1,803,300 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$398 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,492,743 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,450,118 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$329 | \$426 | \$271 |
| Per Capita Expenditures: | \$320 | \$391 | \$258 |
| Operating Income (loss): | \$42,625 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 407.64% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$5,911,250 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,304 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Eldred Village

Unit Code: 031/015/32

County: GREENE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$124,000

Equalized Assessed Valuation:

\$907,001

Population:

211

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$20,847

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$107,073 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$507 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$36,967 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$23,795 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$175 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$113 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$13,172 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 505.34% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$120,245 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$570 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$120,245 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$108,593 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$515 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$100,420 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$25,633 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$476 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$121 | \$1,050 | \$181 |
| Operating Income (loss): | \$74,787 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 715.41% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$183,380 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$869 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30**

County: **KANE**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$169,983,593

Equalized Assessed Valuation:

\$6,500,100,534

Population:

105,327

Employees:

Full Time:

674

Part Time:

292

Salaries Paid:

\$45,624,206

Blended Component Units

Number Submitted = 2

Firefighters Pension Retirement System

Police Pension Retirement System

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$63,808,548 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$606 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$122,710,676 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$111,199,016 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$1,165 | \$841 | \$792 |
| Per Capita Expenditures: | \$1,056 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$11,511,660 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 69.66% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$77,465,972 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$735 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$27,223,586 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$65,368,309 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$130,773,713 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$1,242 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 1.99% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$126,201,283 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,198 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$30,257,247 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$22,657,594 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$287 | \$295 | \$242 |
| Per Capita Expenditures: | \$215 | \$264 | \$228 |
| Operating Income (loss): | \$7,599,653 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 598.89% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$135,694,897 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$1,288 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

Unit Code: **043/020/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$866,936

Equalized Assessed Valuation:

\$8,065,112

Population:

700

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$97,041

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$191,220 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$273 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$341,706 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$309,696 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$488 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$442 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$32,010 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 64.30% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$199,129 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$284 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$79,856 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$119,273 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$826,672 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,181 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.29% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$1,213,507 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,734 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$331,159 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$343,990 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$473 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$491 | \$1,050 | \$181 |
| Operating Income (loss): | -\$12,831 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 354.35% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,218,916 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,741 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32**

County: **HARDIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$195,083

Equalized Assessed Valuation:

\$1,841,914

Population:

350

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$73,999

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$33,565 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$96 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$94,987 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$127,653 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$271 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$365 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$32,666 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 27.34% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$34,899 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$100 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$34,899 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$247,500 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$707 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$612,901 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,751 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$312,608 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$109,148 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$893 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$312 | \$1,050 | \$181 |
| Operating Income (loss): | \$203,460 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 716.79% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$782,361 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,235 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elk Grove Village**

Unit Code: **016/165/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$78,596,410

Equalized Assessed Valuation:

\$2,200,470,660

Population:

34,727

Employees:

Full Time:

332

Part Time:

66

Salaries Paid:

\$23,565,262

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$27,938,938 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$805 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$44,184,637 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$42,976,188 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$1,272 | \$841 | \$792 |
| Per Capita Expenditures: | \$1,238 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$1,208,449 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 67.82% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$29,147,387 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$839 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$4,624,801 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$36,872,648 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$20,390,000 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$587 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 0.73% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$23,914,125 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$689 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$9,144,349 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$9,517,752 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$263 | \$295 | \$242 |
| Per Capita Expenditures: | \$274 | \$264 | \$228 |
| Operating Income (loss): | -\$373,403 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 253.12% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$24,091,055 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$694 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **LOGAN**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$394,020**

Equalized Assessed Valuation: **\$8,687,701**

Population: **430**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$88,327**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$115,493 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$269 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$242,775 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$377,401 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$565 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$878 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$134,626 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 13.48% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$50,867 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$118 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$1,020 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$49,847 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$520,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,209 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$165,099 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$384 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$67,884 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$108,965 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$158 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$253 | \$1,050 | \$181 |
| Operating Income (loss): | -\$41,081 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 113.81% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$124,018 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$288 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elkville Village**

Unit Code: **039/035/32** County: **JACKSON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,077,200**

Equalized Assessed Valuation: **\$3,922,203**

Population: **988**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$164,907**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$155,615 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$158 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$315,904 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$323,927 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$320 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$328 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$8,023 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 49.16% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$159,246 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$161 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$74,871 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$32,881 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$260,699 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$264 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$579,763 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$587 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$262,733 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$247,157 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$266 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$250 | \$1,050 | \$181 |
| Operating Income (loss): | \$15,576 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 236.16% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$583,685 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$591 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32

County: FORD

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$108,040

Equalized Assessed Valuation:

\$2,102,671

Population:

342

Employees:

Full Time:

Part Time:

16

Salaries Paid:

\$15,169

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$101,076 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$296 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$76,951 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$91,452 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$225 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$267 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$14,501 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 94.67% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$86,575 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$253 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$86,575 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$28,916 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$85 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$14,214 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$12,895 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$42 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$38 | \$1,050 | \$181 |
| Operating Income (loss): | \$1,319 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 234.47% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$30,235 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$88 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: **079/025/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$761,750

Equalized Assessed Valuation:

\$1,779,944

Population:

381

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$39,068

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$180,255 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$473 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$153,594 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$155,952 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$403 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$409 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$2,358 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 114.07% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$177,897 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$467 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$48,989 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$128,908 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$6,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$16 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$251,923 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$661 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$107,125 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$100,089 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$281 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$263 | \$1,050 | \$181 |
| Operating Income (loss): | \$7,036 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 258.73% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$258,959 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$680 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32**

County: **FULTON**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$21,200

Equalized Assessed Valuation:

\$353,095

Population:

86

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$2,242

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$12,325 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$143 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$17,272 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$13,570 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$201 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$158 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$3,702 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 118.11% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$16,027 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$186 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$16,027 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Ellsworth Village

Unit Code: 064/060/32

County: MCLEAN

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$204,170

Equalized Assessed Valuation:

\$2,703,249

Population:

242

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$18,874

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$71,196 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$294 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$77,996 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$103,359 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$322 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$427 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$25,363 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 67.09% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$69,344 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$287 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|----------|
| Total Restricted Net Assets: | \$22,968 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$46,376 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$466,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,926 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$29,462 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$122 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$39,766 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$77,476 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$164 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$320 | \$1,050 | \$181 |
| Operating Income (loss): | -\$37,710 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1358.60% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,052,587 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$4,350 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$104,491,885

Equalized Assessed Valuation:

\$1,838,993,027

Population:

42,762

Employees:

Full Time:

292

Part Time:

204

Salaries Paid:

\$22,055,769

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$21,386,524 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$500 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$38,868,007 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$42,032,307 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$909 | \$841 | \$792 |
| Per Capita Expenditures: | \$983 | \$791 | \$764 |
| Revenues over (under) Expenditures: | -\$3,164,300 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 45.13% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$18,969,897 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$444 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$10,111,495 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$11,190,708 | \$9,048,679 | \$11,231,603 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$72,050,443 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$1,685 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 2.73% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$66,973,447 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,566 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$13,534,342 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$12,650,301 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$317 | \$295 | \$242 |
| Per Capita Expenditures: | \$296 | \$264 | \$228 |
| Operating Income (loss): | \$884,041 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 536.41% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$67,857,488 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$1,587 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30**

County: **PEORIA**

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,304,200

Equalized Assessed Valuation:

\$19,171,680

Population:

1,946

Employees:

Full Time:

6

Part Time:

10

Salaries Paid:

\$229,444

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$483,288 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$248 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$667,336 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$775,714 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$343 | \$669 | \$527 |
| Per Capita Expenditures: | \$399 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$108,378 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 48.33% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$374,910 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$193 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$374,910 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$ | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$415,425 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$213 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$394,908 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$352,497 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$203 | \$426 | \$271 |
| Per Capita Expenditures: | \$181 | \$391 | \$258 |
| Operating Income (loss): | \$42,411 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 833.92% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$2,939,532 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,511 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$30,300,325

Equalized Assessed Valuation:

\$452,967,383

Population:

24,499

Employees:

Full Time:

128

Part Time:

72

Salaries Paid:

\$8,525,158

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$14,825,189 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$605 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$19,478,096 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$17,788,246 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$795 | \$669 | \$527 |
| Per Capita Expenditures: | \$726 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,689,850 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 93.74% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$16,674,455 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$681 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$7,920,576 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$14,372,748 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$13,086,266 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$534 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 1.63% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$2,332,250 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$95 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$4,301,231 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$4,290,949 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$176 | \$426 | \$271 |
| Per Capita Expenditures: | \$175 | \$391 | \$258 |
| Operating Income (loss): | \$10,282 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 55.89% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$2,398,095 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$98 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32**

County: **JERSEY**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$306,523

Equalized Assessed Valuation:

\$4,031,380

Population:

635

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$18,104

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$182,670 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$288 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$131,193 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$99,500 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$207 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$157 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$31,693 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 215.44% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$214,363 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$338 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$214,363 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$83,725

Equalized Assessed Valuation:

\$885,489

Population:

152

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$7,922

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$139,925 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$921 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$31,780 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$21,921 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$209 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$144 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$9,859 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 683.29% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$149,784 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$985 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$14,986 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$134,798 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$146,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$961 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$417,563 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,747 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$33,841 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$44,142 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$223 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$290 | \$1,050 | \$181 |
| Operating Income (loss): | -\$10,301 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 922.62% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$407,262 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,679 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elwood Village**

Unit Code: **099/040/32** County: **WILL**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,909,636**

Equalized Assessed Valuation: **\$45,270,488**

Population: **1,620**

Employees:

Full Time: **12**

Part Time: **24**

Salaries Paid: **\$826,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$920,550 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$568 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,355,256 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,995,927 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$2,071 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,849 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$359,329 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 52.87% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,584,079 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$978 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,703,193 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$22,716,974 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$161,467,346 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$99,671 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 28.63% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$10,921,619 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$6,742 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$916,000 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,832,607 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$565 | \$426 | \$271 |
| Per Capita Expenditures: | \$1,131 | \$391 | \$258 |
| Operating Income (loss): | -\$916,607 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 566.47% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$10,381,181 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$6,408 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32**

County: **LOGAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$548,000

Equalized Assessed Valuation:

\$4,831,282

Population:

496

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$57,769

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$452,622 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$913 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$131,571 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$126,980 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$265 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$256 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$4,591 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 360.07% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$457,213 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$922 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$292,106 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$165,107 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$144,311 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$291 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$44,527 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$57,060 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$90 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$115 | \$1,050 | \$181 |
| Operating Income (loss): | -\$12,533 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 230.95% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$131,778 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$266 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$70,800

Equalized Assessed Valuation:

\$761,843

Population:

120

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$8,220

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$40,542 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$338 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$28,429 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$26,398 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$237 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$220 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$2,031 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 167.92% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$44,328 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$369 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$44,327 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$105,141 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$876 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$20,351 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$36,982 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$170 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$308 | \$1,050 | \$181 |
| Operating Income (loss): | -\$16,631 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 234.62% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$86,769 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$723 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,533,800**

Equalized Assessed Valuation: **\$9,898,559**

Population: **1,177**

Employees:

Full Time: **15**

Part Time: **7**

Salaries Paid: **\$265,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$240,855 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$205 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$593,841 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$680,898 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$505 | \$669 | \$527 |
| Per Capita Expenditures: | \$579 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$87,057 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 22.59% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$153,798 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$131 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|--------------------|------------------|
| Total Restricted Net Assets: | \$69,906 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$83,063 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$366,209 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$311 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$1,549,308 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,316 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$325,333 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$280,814 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$276 | \$426 | \$271 |
| Per Capita Expenditures: | \$239 | \$391 | \$258 |
| Operating Income (loss): | \$44,519 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 567.57% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,593,827 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,354 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,243,230**

Equalized Assessed Valuation: **\$1,889,948**

Population: **625**

Employees:

Full Time: **6**

Part Time: **4**

Salaries Paid: **\$137,224**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$138,905 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$222 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$185,580 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$192,047 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$297 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$307 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$6,467 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 63.60% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$122,138 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$195 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$122,138 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$70,064 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$112 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$1,174,184 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,879 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$589,283 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$645,227 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$943 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$1,032 | \$1,050 | \$181 |
| Operating Income (loss): | -\$55,944 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 174.91% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,128,540 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,806 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32

County: GALLATIN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$950,000

Equalized Assessed Valuation:

\$1,277,230

Population:

721

Employees:

Full Time:

2

Part Time:

15

Salaries Paid:

\$91,416

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$164,796 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$229 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$186,292 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$180,122 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$258 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$250 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$6,170 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 86.03% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$154,966 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$215 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$90,990 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$105,385 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$1,018,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,412 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,286,374 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,784 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$445,649 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$515,840 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$618 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$715 | \$1,050 | \$181 |
| Operating Income (loss): | -\$70,191 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 235.77% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,216,183 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,687 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Erie Village**

Unit Code: **098/025/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$929,372

Equalized Assessed Valuation:

\$15,229,960

Population:

1,590

Employees:

Full Time:

6

Part Time:

22

Salaries Paid:

\$284,393

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$402,880 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$253 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$681,060 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$623,784 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$428 | \$669 | \$527 |
| Per Capita Expenditures: | \$392 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$57,276 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 71.08% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$443,416 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$279 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$165,573 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$286,150 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$520,641 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$327 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$542,131 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$341 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$330,833 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$238,956 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$208 | \$426 | \$271 |
| Per Capita Expenditures: | \$150 | \$391 | \$258 |
| Operating Income (loss): | \$91,877 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 265.32% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$634,008 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$399 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$63,368

Equalized Assessed Valuation:

\$9,617,720

Population:

846

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$30,418

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$83,171 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$98 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$122,217 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$108,166 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$144 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$128 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$14,051 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 89.42% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$96,722 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$114 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$14,651 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$78,401 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$3,670 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$4 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$1,706,132 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,017 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$1,045,281 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$12,415 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$1,236 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$15 | \$1,050 | \$181 |
| Operating Income (loss): | \$1,032,866 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 22066.03% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$2,739,498 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$3,238 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30**

County: **WOODFORD**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,312,114**

Equalized Assessed Valuation: **\$51,213,384**

Population: **4,871**

Employees:

Full Time: **18**

Part Time: **11**

Salaries Paid: **\$844,284**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$772,937 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$159 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,886,761 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,484,681 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$387 | \$669 | \$527 |
| Per Capita Expenditures: | \$305 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$402,080 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 78.96% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,172,239 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$241 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$256,643 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$915,596 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$2,931,541 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$602 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 4.87% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$5,074,045 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,042 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,403,811 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,022,078 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$288 | \$426 | \$271 |
| Per Capita Expenditures: | \$210 | \$391 | \$258 |
| Operating Income (loss): | \$381,733 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 534.06% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$5,458,556 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,121 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Evanston City**

Unit Code: **016/175/30**

County: **COOK**

Fiscal Year End:

2/28/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$209,323,142

Equalized Assessed Valuation:

\$2,095,611,570

Population:

74,239

Employees:

Full Time:

891

Part Time:

306

Salaries Paid:

\$55,621,021

Blended Component Units

Number Submitted = 1

Town of the City of Evanston

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$47,284,748 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$637 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$99,827,514 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$99,323,643 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$1,345 | \$841 | \$792 |
| Per Capita Expenditures: | \$1,338 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$503,871 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 50.42% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$50,080,433 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$675 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$31,169,291 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$15,407,707 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$335,856,858 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$4,524 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 9.35% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$147,194,178 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,983 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$35,522,871 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$23,395,878 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$478 | \$295 | \$242 |
| Per Capita Expenditures: | \$315 | \$264 | \$228 |
| Operating Income (loss): | \$12,126,993 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 696.77% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$163,015,622 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$2,196 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,456,100

Equalized Assessed Valuation:

\$4,039,306

Population:

724

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$109,067

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$317,496 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$439 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$374,866 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$347,638 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$518 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$480 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$27,228 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 99.16% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$344,724 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$476 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$265,308 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$79,416 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,828,814 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,526 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$186,340 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$168,666 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$257 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$233 | \$1,050 | \$181 |
| Operating Income (loss): | \$17,674 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1094.76% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,846,488 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,550 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32**

County: **COOK**

Fiscal Year End:

10/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,236,443

Equalized Assessed Valuation:

\$389,116,098

Population:

20,821

Employees:

Full Time:

126

Part Time:

222

Salaries Paid:

\$11,244,225

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$7,991,496 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$384 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$22,045,866 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$18,034,819 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,059 | \$669 | \$527 |
| Per Capita Expenditures: | \$866 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$4,011,047 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 53.72% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$9,688,822 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$465 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$11,627,922 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$3,474,297 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$23,126,589 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,111 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 5.88% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$7,307,107 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$351 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$3,494,805 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$3,799,914 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$168 | \$426 | \$271 |
| Per Capita Expenditures: | \$183 | \$391 | \$258 |
| Operating Income (loss): | -\$305,109 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 184.27% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$7,001,998 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$336 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Ewing Village**

Unit Code: **028/025/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,000,500

Equalized Assessed Valuation:

\$724,625

Population:

310

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$21,339

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$89,984 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$290 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$505,169 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$472,079 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$1,630 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$1,523 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$33,090 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 26.07% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$123,074 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$397 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$123,074 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$28,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$90 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$291,229 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$939 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$34,806 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$38,382 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$112 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$124 | \$1,050 | \$181 |
| Operating Income (loss): | -\$3,576 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 749.45% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$287,653 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$928 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Exeter Village**

Unit Code: **085/020/32**

County: **SCOTT**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$76,400

Equalized Assessed Valuation:

\$422,359

Population:

70

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$10,900 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$156 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$3 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$ | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$ | \$2,053 | \$255 |
| Per Capita Expenditures: | \$ | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$3 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$10,904 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$156 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Fairbury City

Unit Code: 053/040/30

County: LIVINGSTON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,304,850

Equalized Assessed Valuation:

\$45,304,688

Population:

3,919

Employees:

Full Time:

24

Part Time:

69

Salaries Paid:

\$1,042,283

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$927,869 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$237 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$2,141,029 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,959,228 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$546 | \$669 | \$527 |
| Per Capita Expenditures: | \$500 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$181,801 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 53.43% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,046,861 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$267 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$34,804 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,012,057 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,154,322 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$295 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$4,383,105 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,118 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$820,065 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,013,930 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$209 | \$426 | \$271 |
| Per Capita Expenditures: | \$259 | \$391 | \$258 |
| Operating Income (loss): | -\$193,865 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 419.36% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$4,252,049 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,085 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fairfield City**

Unit Code: **096/015/30**

County: **WAYNE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,890,871

Equalized Assessed Valuation:

\$29,170,227

Population:

5,442

Employees:

Full Time:

89

Part Time:

1

Salaries Paid:

\$3,086,661

Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$3,607,973 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$663 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,409,514 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$4,717,372 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$627 | \$669 | \$527 |
| Per Capita Expenditures: | \$867 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$1,307,858 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 76.69% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,617,655 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$665 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,471,905 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$767,835 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$4,352,197 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$800 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$14,727,569 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,706 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$11,573,936 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$11,352,598 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$2,127 | \$426 | \$271 |
| Per Capita Expenditures: | \$2,086 | \$391 | \$258 |
| Operating Income (loss): | \$221,338 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 128.65% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$14,604,629 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,684 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32

County: ST. CLAIR

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,455,450

Equalized Assessed Valuation:

\$21,071,178

Population:

2,430

Employees:

Full Time:

12

Part Time:

30

Salaries Paid:

\$1,058,314

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$1,653,355 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$680 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$2,931,725 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$3,080,313 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,206 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,268 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$148,588 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 48.85% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,504,767 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$619 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$1,504,767 | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$ | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$ | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$797,854 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$328 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$33,163 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$32,659 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$14 | \$426 | \$271 |
| Per Capita Expenditures: | \$13 | \$391 | \$258 |
| Operating Income (loss): | \$504 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 2444.53% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$798,358 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$329 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Fairmount Village

Unit Code: 092/035/32

County: VERMILION

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$581,446

Equalized Assessed Valuation:

\$3,353,046

Population:

640

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$56,853

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$451,800 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$706 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$160,202 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$209,680 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$250 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$328 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$49,478 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 191.87% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$402,322 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$629 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$402,342 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | -\$47,273 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | -\$74 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$71,029 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$45,193 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$111 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$71 | \$1,050 | \$181 |
| Operating Income (loss): | \$25,836 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | -47.43% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | -\$21,437 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | -\$33 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Fairview Village

Unit Code: 029/050/32

County: FULTON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,456,400

Equalized Assessed Valuation:

\$3,823,400

Population:

493

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$60,184

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$335,814 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$681 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$251,293 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$203,853 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$510 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$413 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$47,440 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 172.32% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$351,277 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$713 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|----------|
| Total Restricted Net Assets: | \$68,850 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$282,427 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$683,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,385 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$456,490 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$926 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$234,532 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$165,404 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$476 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$336 | \$1,050 | \$181 |
| Operating Income (loss): | \$69,128 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 337.11% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$557,595 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,131 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Fairview Heights City

Unit Code: 088/060/30

County: ST. CLAIR

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,537,961

Equalized Assessed Valuation:

\$351,225,063

Population:

15,034

Employees:

Full Time:

130

Part Time:

15

Salaries Paid:

\$5,729,761

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$7,258,482 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$483 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$16,626,958 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$15,536,379 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,106 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,033 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,090,579 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 54.63% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$8,487,142 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$565 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$1,699,604 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$4,629,295 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$12,663,968 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$842 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 3.58% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$ | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$ | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$ | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$ | \$426 | \$271 |
| Per Capita Expenditures: | \$ | \$391 | \$258 |
| Operating Income (loss): | \$ | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$ | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$ | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32**

County: **FAYETTE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,751,500

Equalized Assessed Valuation:

\$5,877,023

Population:

555

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$135,691

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$369,786 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$666 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$302,041 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$329,277 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$544 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$593 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$27,236 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 104.03% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$342,550 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$617 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$14,385 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$328,165 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$396,823 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$715 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$1,612,086 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,905 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$460,312 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$350,421 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$829 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$631 | \$1,050 | \$181 |
| Operating Income (loss): | \$109,891 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 491.40% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,721,977 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$3,103 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30**

County: **DEWITT**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,011,400

Equalized Assessed Valuation:

\$17,497,177

Population:

2,005

Employees:

Full Time:

20

Part Time:

46

Salaries Paid:

\$817,594

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$909,143 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$453 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,760,362 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,136,083 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$878 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,065 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$375,721 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 24.97% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$533,422 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$266 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$986,736 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$301,453 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$365,604 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$182 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$7,487,257 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$3,734 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$2,388,995 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$2,362,576 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$1,192 | \$426 | \$271 |
| Per Capita Expenditures: | \$1,178 | \$391 | \$258 |
| Operating Income (loss): | \$26,419 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 318.03% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$7,513,676 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$3,747 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: **068/030/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,335,200

Equalized Assessed Valuation:

\$4,465,428

Population:

768

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$146,033

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$149,575 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$195 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$218,129 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$224,729 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$284 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$293 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$6,600 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 63.62% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$142,975 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$186 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$127,242 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$142,975 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$302,105 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$393 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$155,644 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$172,893 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$203 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$225 | \$1,050 | \$181 |
| Operating Income (loss): | -\$17,249 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 164.76% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$284,856 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$371 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Farmington City**

Unit Code: **029/055/30**

County: **FULTON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,249,391

Equalized Assessed Valuation:

\$19,003,523

Population:

2,600

Employees:

Full Time:

14

Part Time:

8

Salaries Paid:

\$524,802

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$201,792 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$78 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,075,475 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$1,382,532 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$414 | \$669 | \$527 |
| Per Capita Expenditures: | \$532 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$307,057 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 9.20% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$127,215 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$49 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$126,211 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,004 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$3,238,600 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,246 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 16.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$3,368,605 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,296 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,125,656 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$808,354 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$433 | \$426 | \$271 |
| Per Capita Expenditures: | \$311 | \$391 | \$258 |
| Operating Income (loss): | \$317,302 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 456.49% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$3,690,042 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,419 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Fayetteville Village

Unit Code: 088/065/32

County: ST. CLAIR

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$197,876

Equalized Assessed Valuation:

\$2,646,416

Population:

384

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$45,174

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$99,467 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$259 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$155,594 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$126,475 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$405 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$329 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$29,119 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 99.76% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$126,174 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$329 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|----------|
| Total Restricted Net Assets: | \$69,250 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$56,924 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$600,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,563 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$596,884 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,554 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$426,828 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$154,240 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$1,112 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$402 | \$1,050 | \$181 |
| Operating Income (loss): | \$272,588 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 565.28% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$871,884 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,271 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Ferris Village

Unit Code: 034/045/32

County: HANCOCK

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$72,975

Equalized Assessed Valuation:

\$1,000,563

Population:

177

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$52,223 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$295 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$29,649 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$18,343 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$168 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$104 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$11,306 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 346.34% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$63,529 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$359 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$3,770 | \$2,155 | \$ |
| Total Unreserved Funds: | \$59,803 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$**

Population: **100**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$3,720**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$61,138 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$611 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$14,897 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$16,771 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$149 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$168 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$1,874 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 353.37% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$59,264 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$593 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$59,264 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$62,630**

Equalized Assessed Valuation: **\$1,791,125**

Population: **271**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$23,594**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$276,331 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$1,020 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$61,895 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$51,567 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$228 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$190 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$10,328 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 556.10% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$286,765 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,058 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$286,765 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$160,116 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$591 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$52,021 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$56,150 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$192 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$207 | \$1,050 | \$181 |
| Operating Income (loss): | -\$4,129 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 277.62% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$155,881 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$575 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$392,295

Equalized Assessed Valuation:

\$1,151,129

Population:

362

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$41,041

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$105,149 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$290 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$72,172 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$81,042 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$199 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$224 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$8,870 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 118.80% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$96,279 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$266 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$96,279 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$365,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,008 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,470,422 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$4,062 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$82,967 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$137,054 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$229 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$379 | \$1,050 | \$181 |
| Operating Income (loss): | -\$54,087 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1033.41% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,416,335 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$3,913 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **SHELBY**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,454,130**

Equalized Assessed Valuation: **\$4,849,078**

Population: **694**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$150,438**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$219,795 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$317 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$225,767 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$203,332 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$325 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$293 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$22,435 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 119.26% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$242,493 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$349 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$109,288 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$61,003 | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$228,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$329 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,979,112 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,852 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$808,234 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$858,252 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$1,165 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$1,237 | \$1,050 | \$181 |
| Operating Income (loss): | -\$50,018 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 224.32% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,925,251 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,774 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: 010/025/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$353,038

Equalized Assessed Valuation:

\$15,033,144

Population:

1,764

Employees:

Full Time:

6

Part Time:

17

Salaries Paid:

\$222,829

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$392,913 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$223 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$701,570 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$652,878 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$398 | \$669 | \$527 |
| Per Capita Expenditures: | \$370 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$48,692 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 67.64% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$441,605 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$250 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-------------|-----------|
| Total Restricted Net Assets: | \$74,944 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$366,661 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$134,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$76 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$581,842 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$330 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$268,614 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$245,275 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$152 | \$426 | \$271 |
| Per Capita Expenditures: | \$139 | \$391 | \$258 |
| Operating Income (loss): | \$23,339 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 246.74% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$605,181 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$343 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32**

County: **VERMILION**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$456,915

Equalized Assessed Valuation:

\$4,563,216

Population:

506

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$49,954

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$47,395 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$94 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$124,164 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$113,477 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$245 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$224 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$10,687 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 51.18% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$58,082 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$115 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$13,154 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$54,170 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$11,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$22 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$381,275 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$754 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$102,326 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$137,093 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$202 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$271 | \$1,050 | \$181 |
| Operating Income (loss): | -\$34,767 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 252.75% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$346,508 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$685 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$681,750

Equalized Assessed Valuation:

\$10,259,235

Population:

1,090

Employees:

Full Time:

2

Part Time:

17

Salaries Paid:

\$100,061

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$210,262 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$193 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$230,247 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$155,057 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$211 | \$669 | \$527 |
| Per Capita Expenditures: | \$142 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$75,190 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 179.52% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$278,352 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$255 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$278,352 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$35,046 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$32 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$762,671 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$700 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$225,748 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$303,075 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$207 | \$426 | \$271 |
| Per Capita Expenditures: | \$278 | \$391 | \$258 |
| Operating Income (loss): | -\$77,327 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 228.47% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$692,444 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$635 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32

County: CRAWFORD

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$536,750

Equalized Assessed Valuation:

\$1,340,419

Population:

480

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$77,097

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$97,113 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$202 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$81,460 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$63,502 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$170 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$132 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$17,958 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 181.21% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$115,071 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$240 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|----------|
| Total Restricted Net Assets: | \$52,977 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$62,094 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$1,177,215 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,453 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$340,525 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$403,448 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$709 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$841 | \$1,050 | \$181 |
| Operating Income (loss): | -\$62,923 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 276.19% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$1,114,292 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$2,321 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Flora City**

Unit Code: **013/015/30**

County: **CLAY**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,294,005

Equalized Assessed Valuation:

\$32,844,490

Population:

4,855

Employees:

Full Time:

60

Part Time:

10

Salaries Paid:

\$3,014,534

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$5,035,476 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$1,037 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,000,208 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$4,326,702 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$618 | \$669 | \$527 |
| Per Capita Expenditures: | \$891 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$1,326,494 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 108.39% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$4,689,882 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$966 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$211,565 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$3,420,691 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$10,001,865 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$2,060 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 21.69% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$14,877,436 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$3,064 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$16,043,297 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$15,473,417 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$3,304 | \$426 | \$271 |
| Per Capita Expenditures: | \$3,187 | \$391 | \$258 |
| Operating Income (loss): | \$569,880 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 92.66% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$14,337,598 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,953 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Florence Village

Unit Code: 075/030/32

County: PIKE

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$17,100

Equalized Assessed Valuation:

\$768,019

Population:

71

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$29,430 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$415 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$15,756 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$14,126 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$222 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$199 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$1,630 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 219.88% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$31,060 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$437 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$26,663 | \$2,155 | \$ |
| Total Unreserved Funds: | \$4,396 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,268,370

Equalized Assessed Valuation:

\$245,017,492

Population:

9,301

Employees:

Full Time:

53

Part Time:

102

Salaries Paid:

\$3,882,853

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$5,961,454 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$641 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$6,998,848 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$6,126,070 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$752 | \$669 | \$527 |
| Per Capita Expenditures: | \$659 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$872,778 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 106.81% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$6,543,097 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$703 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$2,489,934 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$6,285,617 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$12,392,214 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,332 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 2.99% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$10,852,845 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,167 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$3,123,948 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$2,781,459 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$336 | \$426 | \$271 |
| Per Capita Expenditures: | \$299 | \$391 | \$258 |
| Operating Income (loss): | \$342,489 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 394.85% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$10,982,504 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,181 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Foosland Village

Unit Code: 010/030/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$30,300

Equalized Assessed Valuation:

\$518,560

Population:

90

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$37,584 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$418 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$20,179 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$15,053 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$224 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$167 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$5,126 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 283.73% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$42,710 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$475 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$42,710 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Forest City Village

Unit Code: 060/020/32

County: MASON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$235,640

Equalized Assessed Valuation:

\$1,511,447

Population:

345

Employees:

Full Time:

Part Time:

20

Salaries Paid:

\$28,277

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$159,952 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$464 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$95,058 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$103,117 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$276 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$299 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$8,059 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 147.30% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$151,893 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$440 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|----------|---------|
| Total Reserved Funds: | \$45,943 | \$2,155 | \$ |
| Total Unreserved Funds: | \$105,950 | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|----------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$138,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$400 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$515,222 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,493 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$39,649 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$37,988 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$115 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$110 | \$1,050 | \$181 |
| Operating Income (loss): | \$1,661 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1360.65% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$516,883 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$1,498 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Forest Park Village

Unit Code: 016/190/32

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$30,977,658

Equalized Assessed Valuation:

\$356,616,601

Population:

15,197

Employees:

Full Time:

111

Part Time:

53

Salaries Paid:

\$5,379,688

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$3,505,961 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$231 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$16,923,874 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$21,219,060 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,114 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,396 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$4,295,186 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 48.59% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$10,311,348 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$679 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$8,219,318 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$4,724,295 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$26,043,311 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,714 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 4.51% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$6,511,992 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$429 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$4,032,344 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$2,762,624 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$265 | \$426 | \$271 |
| Per Capita Expenditures: | \$182 | \$391 | \$258 |
| Operating Income (loss): | \$1,269,720 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 259.96% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$7,181,712 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$473 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Forest View Village

Unit Code: 016/195/32

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,139,900

Equalized Assessed Valuation:

\$62,637,334

Population:

778

Employees:

Full Time:

20

Part Time:

44

Salaries Paid:

\$1,555,704

Blended Component Units

Number Submitted = 1

Forest View Village

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-----------|-----------|
| Beginning Fund Balance for FY 06: | \$1,494,468 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$1,921 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$3,026,782 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$2,542,028 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$3,890 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$3,267 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$484,754 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 58.19% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$1,479,222 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$1,901 | \$1,481 | \$408 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|----------|----------|
| Total Restricted Net Assets: | \$1,815,734 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$1,682,755 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|------------------|-----------------|
| Outstanding Debt for FY 06: | \$152,319 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$196 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.06% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|------------------|------------------|
| Beginning Retained Earnings for FY 06: | \$816,006 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,049 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$183,826 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$219,545 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$236 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$282 | \$1,050 | \$181 |
| Operating Income (loss): | -\$35,719 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 288.27% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$632,884 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$813 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,418,550**

Equalized Assessed Valuation: **\$10,741,338**

Population: **1,202**

Employees:

Full Time: **4**

Part Time: **21**

Salaries Paid: **\$111,753**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$449,524 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$374 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$359,960 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$306,817 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$299 | \$669 | \$527 |
| Per Capita Expenditures: | \$255 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$53,143 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 163.83% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$502,667 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$418 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$636,730 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$572,624 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$476 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$994,093 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$827 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$256,857 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$205,396 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$214 | \$426 | \$271 |
| Per Capita Expenditures: | \$171 | \$391 | \$258 |
| Operating Income (loss): | \$51,461 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 509.04% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$1,045,554 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$870 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32**

County: **OGLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$942,181

Equalized Assessed Valuation:

\$14,573,536

Population:

1,469

Employees:

Full Time:

6

Part Time:

4

Salaries Paid:

\$210,638

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$772,833 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$526 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$504,157 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$407,486 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$343 | \$669 | \$527 |
| Per Capita Expenditures: | \$277 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$96,671 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 211.42% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$861,504 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$586 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$317,280 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$729,587 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$80,000 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$54 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.55% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$720,812 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$491 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$365,461 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$243,434 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$249 | \$426 | \$271 |
| Per Capita Expenditures: | \$166 | \$391 | \$258 |
| Operating Income (loss): | \$122,027 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 322.32% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$784,639 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$534 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

| | | | |
|-------------------------------|------------------|---------|-------|
| Unit Name: | Forsyth Village | | |
| Unit Code: | 055/025/32 | County: | MACON |
| Fiscal Year End: | 4/30/2006 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$10,601,105 | | |
| Equalized Assessed Valuation: | \$92,056,808 | | |
| Population: | 2,434 | | |
| Employees: | | | |
| Full Time: | 10 | | |
| Part Time: | 35 | | |
| Salaries Paid: | \$520,351 | | |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$3,170,593 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$1,303 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$4,420,785 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,584,311 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,816 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,062 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$1,836,474 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 178.09% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$4,602,319 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$1,891 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$4,983,222 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$8,956,470 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$3,680 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$6,054,361 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$2,487 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,258,847 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$880,412 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$517 | \$426 | \$271 |
| Per Capita Expenditures: | \$362 | \$391 | \$258 |
| Operating Income (loss): | \$378,435 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 699.35% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$6,157,144 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$2,530 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,981,811

Equalized Assessed Valuation:

\$276,539,280

Population:

9,178

Employees:

Full Time:

102

Part Time:

95

Salaries Paid:

\$5,666,461

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$4,202,813 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$458 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$10,887,059 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$11,484,133 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,186 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,251 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$597,074 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 27.09% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,111,388 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$339 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$1,127,072 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,652,359 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$12,658,625 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$1,379 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 1.69% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$49,741,795 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$5,420 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$11,829,626 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$6,699,758 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$1,289 | \$426 | \$271 |
| Per Capita Expenditures: | \$730 | \$391 | \$258 |
| Operating Income (loss): | \$5,129,868 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 819.41% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$54,898,592 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$5,982 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,831,919

Equalized Assessed Valuation:

\$139,525,667

Population:

4,862

Employees:

Full Time:

27

Part Time:

1

Salaries Paid:

\$1,331,922

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$2,063,092 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$424 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$3,301,443 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,978,321 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$679 | \$669 | \$527 |
| Per Capita Expenditures: | \$613 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$323,122 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 80.17% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$2,387,814 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$491 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$766,855 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,673,595 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$1,897,500 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$390 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.91% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$4,144,794 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$852 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,554,597 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$1,335,234 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$320 | \$426 | \$271 |
| Per Capita Expenditures: | \$275 | \$391 | \$258 |
| Operating Income (loss): | \$219,363 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 344.45% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$4,599,157 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$946 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Frankfort Village**

Unit Code: **099/045/32**

County: **WILL**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$44,535,250

Equalized Assessed Valuation:

\$659,382,692

Population:

16,429

Employees:

Full Time:

82

Part Time:

8

Salaries Paid:

\$4,487,893

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$3,620,800 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$220 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$12,850,639 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$9,955,435 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$782 | \$669 | \$527 |
| Per Capita Expenditures: | \$606 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$2,895,204 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 48.17% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$4,796,004 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$292 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$18,703,990 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$4,278,356 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$10,798,541 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$657 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 1.37% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$64,261,274 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$3,911 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$16,160,126 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$5,183,233 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$984 | \$426 | \$271 |
| Per Capita Expenditures: | \$315 | \$391 | \$258 |
| Operating Income (loss): | \$10,976,893 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 1447.62% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$75,033,567 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$4,567 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32**

County: **MORGAN**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$755,455

Equalized Assessed Valuation:

\$4,803,030

Population:

634

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$98,873

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$43,935 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$69 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$130,550 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$105,722 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$206 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$167 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$24,828 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 65.48% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$69,230 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$109 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$7,996 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$61,235 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$465,915 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$735 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$486,599 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$530,340 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$768 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$836 | \$1,050 | \$181 |
| Operating Income (loss): | -\$43,741 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 91.77% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$486,707 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$768 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Franklin Grove Village

Unit Code: 052/030/32

County: LEE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$541,450

Equalized Assessed Valuation:

\$8,852,714

Population:

1,019

Employees:

Full Time:

3

Part Time:

24

Salaries Paid:

\$178,474

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-------------|-------------|
| Beginning Fund Balance for FY 06: | \$2,114,848 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$2,075 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$526,753 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$482,752 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$517 | \$669 | \$527 |
| Per Capita Expenditures: | \$474 | \$630 | \$505 |
| Revenues over (under) Expenditures: | \$44,001 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 448.44% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$2,164,873 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$2,125 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-----------|
| Total Restricted Net Assets: | \$30,976 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$2,166,547 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$69,446 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$68 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$971,067 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$953 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$198,821 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$184,547 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$195 | \$426 | \$271 |
| Per Capita Expenditures: | \$181 | \$391 | \$258 |
| Operating Income (loss): | \$14,274 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 527.42% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$973,341 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$955 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Franklin Park Village**

Unit Code: **016/200/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,382,826

Equalized Assessed Valuation:

\$831,081,698

Population:

18,490

Employees:

Full Time:

170

Part Time:

58

Salaries Paid:

\$10,169,647

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$6,345,715 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$343 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$25,179,832 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$25,386,976 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$1,362 | \$669 | \$527 |
| Per Capita Expenditures: | \$1,373 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$207,144 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 14.85% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$3,769,471 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$204 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$13,882,114 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$16,381,808 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$49,123,105 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$2,657 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.06% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$11,709,280 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$633 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$7,025,877 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$6,946,966 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$380 | \$426 | \$271 |
| Per Capita Expenditures: | \$376 | \$391 | \$258 |
| Operating Income (loss): | \$78,911 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 193.09% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$13,414,041 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$725 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32

County: ST. CLAIR

Fiscal Year End:

3/31/2006

Accounting Method:

Combination

Appropriation or Budget:

\$11,763,912

Equalized Assessed Valuation:

\$59,860,345

Population:

3,872

Employees:

Full Time:

25

Part Time:

38

Salaries Paid:

\$1,184,474

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 06: | \$993,003 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$256 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,664,101 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,153,952 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$430 | \$669 | \$527 |
| Per Capita Expenditures: | \$556 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$489,851 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 21.57% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$464,658 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$120 | \$507 | \$362 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|---------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | -\$1,534,458 | \$1,413,476 | \$726,865 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$9,837,477 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$2,541 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 13.38% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$6,912,597 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$1,785 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$4,498,448 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$3,873,778 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$1,162 | \$426 | \$271 |
| Per Capita Expenditures: | \$1,000 | \$391 | \$258 |
| Operating Income (loss): | \$624,670 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 194.91% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$7,550,261 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$1,950 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$148,685

Equalized Assessed Valuation:

\$625,702

Population:

280

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$21,219

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$100,384 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$359 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$63,174 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$68,657 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$226 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$245 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | -\$5,483 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 138.22% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$94,901 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$339 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$ | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$28,324 | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$66,577 | \$95,237 | \$95,386 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$310,000 | \$351,175 | \$28,587 |
| Per Capita Debt: | \$1,107 | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$932,968 | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$3,332 | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$79,039 | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$149,160 | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$282 | \$1,552 | \$171 |
| Per Capita Expenditures: | \$533 | \$1,050 | \$181 |
| Operating Income (loss): | -\$70,121 | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 578.47% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$862,847 | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$3,082 | \$6,821 | \$703 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Freeport City**

Unit Code: **089/025/30**

County: **STEPHENSON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,819,826

Equalized Assessed Valuation:

\$246,354,599

Population:

26,800

Employees:

Full Time:

203

Part Time:

19

Salaries Paid:

\$9,686,612

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 06: | \$5,789,588 | \$18,887,401 | \$15,655,968 |
| Per Capita Beginning Fund Balance: | \$216 | \$390 | \$316 |
| Revenue Collected During FY 06: | \$17,227,276 | \$44,254,695 | \$32,029,453 |
| Expenditures During FY 06: | \$15,909,873 | \$41,394,535 | \$29,125,885 |
| Per Capita Revenue: | \$643 | \$841 | \$792 |
| Per Capita Expenditures: | \$594 | \$791 | \$764 |
| Revenues over (under) Expenditures: | \$1,317,403 | \$2,860,160 | \$2,182,550 |
| Ratio of Fund Balance to Expenditures: | 38.37% | 54.80% | 47.90% |
| Ending Fund Balance for FY 06: | \$6,105,379 | \$20,438,739 | \$16,026,546 |
| Per Capita Ending Fund Balance: | \$228 | \$419 | \$355 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$3,088 | \$ |
| Total Unreserved Funds: | \$ | \$99,217 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|---------------------|---------------------|
| Total Restricted Net Assets: | \$425,170 | \$10,529,103 | \$5,474,307 |
| Total Unrestricted Net Assets: | \$6,425,696 | \$9,048,679 | \$11,231,603 |



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|---------------------|---------------------|
| Outstanding Debt for FY 06: | \$31,639,205 | \$66,445,543 | \$36,991,165 |
| Per Capita Debt: | \$1,181 | \$1,209 | \$901 |
| General Obligation Debt over EAV: | 11.64% | 4.08% | 3.14% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 06: | \$16,301,925 | \$60,710,124 | \$39,182,339 |
| Per Capita Beginning Retained Earnings for FY 06: | \$608 | \$1,145 | \$929 |
| Revenue Collected During FY 06: | \$7,322,279 | \$15,877,734 | \$9,528,000 |
| Expenditures During FY 06: | \$9,305,991 | \$14,211,932 | \$8,880,644 |
| Per Capita Revenue: | \$273 | \$295 | \$242 |
| Per Capita Expenditures: | \$347 | \$264 | \$228 |
| Operating Income (loss): | -\$1,983,712 | \$1,665,802 | \$763,643 |
| Ratio of Retained Earnings to Expenditures: | 153.86% | 488.44% | 445.63% |
| Ending Retained Earnings for FY 06: | \$14,318,213 | \$63,176,493 | \$39,408,596 |
| Per Capita Ending Retained Earnings: | \$534 | \$1,178 | \$980 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fulton City**

Unit Code: **098/030/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,604,045

Equalized Assessed Valuation:

\$39,393,845

Population:

3,881

Employees:

Full Time:

19

Part Time:

13

Salaries Paid:

\$787,203

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 06: | \$1,749,266 | \$2,808,842 | \$1,344,932 |
| Per Capita Beginning Fund Balance: | \$451 | \$466 | \$334 |
| Revenue Collected During FY 06: | \$1,435,358 | \$4,852,834 | \$2,127,208 |
| Expenditures During FY 06: | \$2,456,621 | \$4,596,740 | \$2,128,293 |
| Per Capita Revenue: | \$370 | \$669 | \$527 |
| Per Capita Expenditures: | \$633 | \$630 | \$505 |
| Revenues over (under) Expenditures: | -\$1,021,263 | \$256,094 | \$56,542 |
| Ratio of Fund Balance to Expenditures: | 64.75% | 90.31% | 67.64% |
| Ending Fund Balance for FY 06: | \$1,590,573 | \$3,076,854 | \$1,408,618 |
| Per Capita Ending Fund Balance: | \$410 | \$507 | \$362 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$31,293 | \$ |
| Total Unreserved Funds: | \$ | \$26,021 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|------------------|
| Total Restricted Net Assets: | \$330,503 | \$1,040,813 | \$174,267 |
| Total Unrestricted Net Assets: | \$1,260,070 | \$1,413,476 | \$726,865 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|--------------------|
| Outstanding Debt for FY 06: | \$2,348,525 | \$7,019,397 | \$1,610,562 |
| Per Capita Debt: | \$605 | \$1,073 | \$491 |
| General Obligation Debt over EAV: | 0.00% | 1.66% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|--------------------|
| Beginning Retained Earnings for FY 06: | \$847,498 | \$7,373,138 | \$2,817,000 |
| Per Capita Beginning Retained Earnings for FY 06: | \$218 | \$1,195 | \$922 |
| Revenue Collected During FY 06: | \$1,056,134 | \$2,601,783 | \$1,074,907 |
| Expenditures During FY 06: | \$830,364 | \$2,280,010 | \$963,526 |
| Per Capita Revenue: | \$272 | \$426 | \$271 |
| Per Capita Expenditures: | \$214 | \$391 | \$258 |
| Operating Income (loss): | \$225,770 | \$321,773 | \$36,639 |
| Ratio of Retained Earnings to Expenditures: | 119.79% | 401.60% | 334.89% |
| Ending Retained Earnings for FY 06: | \$994,698 | \$7,924,999 | \$3,063,001 |
| Per Capita Ending Retained Earnings: | \$256 | \$1,273 | \$1,000 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32**

County: **MONROE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$7,022

Equalized Assessed Valuation:

\$242,393

Population:

25

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 06: | \$84,725 | \$237,581 | \$147,589 |
| Per Capita Beginning Fund Balance: | \$3,389 | \$1,271 | \$385 |
| Revenue Collected During FY 06: | \$15,135 | \$249,124 | \$108,222 |
| Expenditures During FY 06: | \$12,716 | \$218,209 | \$100,504 |
| Per Capita Revenue: | \$605 | \$2,053 | \$255 |
| Per Capita Expenditures: | \$509 | \$1,899 | \$246 |
| Revenues over (under) Expenditures: | \$2,419 | \$30,915 | \$7,428 |
| Ratio of Fund Balance to Expenditures: | 685.31% | 281.18% | 160.25% |
| Ending Fund Balance for FY 06: | \$87,144 | \$258,447 | \$151,893 |
| Per Capita Ending Fund Balance: | \$3,486 | \$1,481 | \$408 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$2,155 | \$ |
| Total Unreserved Funds: | \$87,144 | \$27,248 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|-----------------|
| Total Restricted Net Assets: | \$ | \$55,210 | \$ |
| Total Unrestricted Net Assets: | \$ | \$95,237 | \$95,386 |

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 06: | \$ | \$351,175 | \$28,587 |
| Per Capita Debt: | \$ | \$1,122 | \$76 |
| General Obligation Debt over EAV: | 0.00% | 0.34% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 06: | \$ | \$740,660 | \$311,036 |
| Per Capita Beginning Retained Earnings for FY 06: | \$ | \$6,268 | \$673 |
| Revenue Collected During FY 06: | \$ | \$195,781 | \$70,266 |
| Expenditures During FY 06: | \$ | \$190,799 | \$73,132 |
| Per Capita Revenue: | \$ | \$1,552 | \$171 |
| Per Capita Expenditures: | \$ | \$1,050 | \$181 |
| Operating Income (loss): | \$ | \$4,982 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 468.35% | 316.00% |
| Ending Retained Earnings for FY 06: | \$ | \$770,134 | \$308,269 |
| Per Capita Ending Retained Earnings: | \$ | \$6,821 | \$703 |